legislature has power to legislate? For we may observe that the reasoning in this case impugns not only the authority of the colonial legislature, but also that of the Imperial Parliament itself, to make criminal any act committed beyond its territorial jurisdiction. The Canadian statute is evidently based on the Imperial statute, 24 & 25 Vict., c. 100, s. 57, which has been thirty years in force, and it is somewhat curious that the point has never before been raised.

ENGLISH BANKRUPTCY ACT, 1869, APPLICABILITY OF, TO LANDS OF BANKRUPT IN THE COLONIES.

In *Callender* v. *Colonial Secretary of Lagos* (1891), A.C. 469, the Judicial Committee hold that the English Bankruptcy Act of 1869 has the effect of vesting in the trustee in bankruptcy any lands belonging to a bankrupt situate in any British colony, subject to any requirements of any local law as to the conditions necessary to effect a transfer of real estate there situate. Their lordships repudiate the idea that the local law of a British colony is to be regarded as foreign law.

WILL—CODICIL—REVOCATION—REVIVAL OF WILL.

McLeod v. *McNab* (1891), A.C. 471, was an appeal from the Supreme Court of Nova Scotia. The question at issue was whether a codicil, dated 21st July, 1882, which expressed to be a codicil to the testator's will, dated 17th July, 1880, and which confirmed that will, was to be construed as also confirming an earlier codicil to that will, revoking a particular bequest therein. The Judicial Committee dismissed the appeal, holding that although a reference simply to the date of the earlier document was not sufficient of itself to restrict the confirmation to that particular document, yet other words in the confirming codicil and the surrounding circumstances could and did convey such an intention: and they therefore held that the intermediate codicil was not confirmed.

PROBATE—LOCALITY OF DEBTS—PROBATE DUTY.

Commissioner of Stamps v. *Hope* (1891), A.C. 476, raises an interesting point as to the locality of debts, as regards their liability to probate duty. The Judicial Committee lay down the principle that in order that an asset may be liable to a probate duty, it must be such as the grant of probate confers the right to administer, and therefore one which exists within the local area of the probate jurisdiction: *e.g.*, simple contract debts are to be regarded as having a local existence where the *debtor* for the time being resides, and a specialty debt where the specialty is found at the time of the creditor's death; and they held that a covenant to pay promissory notes which was subject to a proviso that the simple contract should not merge in the specialty was for the purpose of probate duty to be deemed a debt by specialty, even though the remedies on the simple contract were to a certain extent preserved, because in substance there was but one debt.